

BUDGET DOCUMENT CHECKLIST FOR MUNICIPAL CORPORATIONS

Instructions:

- Use this checklist to see if your budget is complete.
- Use one checklist per budget document.
- Inventory and check the items listed below that must be contained in your budget document.
- Check the appropriate distribution point for each of the copies of your budget document.
- Attach a checklist to the front of each budget document.

Name of District _____

Mailing Address _____

☐ Check if new address

City

State

ZIP Code

County

Name of Contact Person

Title

Daytime Telephone No.

Inventory of Items in Budget Document:

- ☒ The newspaper page containing the Notice of the First Budget Committee Meeting showing the name of the paper and the publication date; **or** an affidavit of publication accompanying a copy of a newspaper clipping.
- ☒ The newspaper page(s) containing the Notice of Hearing and the Financial Summary showing the name of the paper and the date published; **or** an affidavit of publication accompanying a copy of a newspaper clipping; **or** an affidavit of mailing or posting and copies of LB-1, LB-2, LB-3, and LB-4, or ED-1, ED-2, and ED-3.
- ☒ The newspaper page containing the Second Notice of Budget Hearing showing the date published; **or** an affidavit of publication accompanying a copy of a newspaper clipping.
- ☐ Voter approved ballot measures for new tax bases and new levies outside the tax base.
- ☒ All the budget detail sheets.
- ☒ The four resolution statements that adopt the budget, make appropriations, levy taxes, and categorize the levy.
- ☐ Form LB-50 or ED-50, copy both front and back.
- ☒ M-5 Certification form.

Distribution of Budget Documents:

If district is levying a tax on LB-50 or ED-50:

(Includes urban renewal agencies using tax increment financing)

- ☒ 2 copies to county assessor of primary county.
- ☒ 1 extra unbound copy of both the LB-50 or ED-50 (front and back) and the M-5 form to county assessor.
- ☐ 1 copy to county assessor of joint counties if district is levying a tax in more than one county.
- ☒ 1 copy to county clerk.
- ☐ 1 copy to county treasurer if treasurer makes bond payments.
- ☐ 1 copy to Tax Supervising and Conservation Commission if district is in Multnomah County.
- ☐ 1 copy to Education Service District if a school district.
- ☐ 1 copy to Department of Education if a school district.

If district is NOT levying a tax:

- ☐ 1 copy to Department of Revenue*.

*Send to: Oregon Department of Revenue
Property Tax Division
Finance and Taxation Unit
955 Center Street NE
Salem OR 97310

- ☐ 2 unbound copies of the M-5 form to county assessor(s) if applicable.
- ☐ 1 copy to county clerk.
- ☐ 1 copy to Tax Supervising and Conservation Commission if district is in Multnomah County.
- ☐ 1 copy to Education Service District if a school district.
- ☐ 1 copy to Department of Education if a school district.